

EXHIBIT B

From: Alonzo, Julia D.
Sent: Monday, September 27, 2021 2:04 PM
To: ivonnegm@prw.net
Cc: Dale, Margaret A.; Rosen, Brian S.; Stafford, Laura
Subject: In re Commonwealth of Puerto Rico, Case No. 17-03283
Attachments: 2021-09-17 Deposition Notice to Andres Mercado Boneta.pdf; 09.27.21 Ltr from M. Dale to I. Gonzalez-Morales.pdf

Dear Counsel:

Please see the attached correspondence.

Regards,

Julia D. Alonzo
Senior Counsel
(she/her/hers)

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ATTACHMENT 1



Proskauer Rose LLP Eleven Times Square New York, NY 10036-8299

September 27, 2021

By Email

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Re: In re Commonwealth of Puerto Rico, Case No. 17-03283

Dear Counsel:

Pursuant to the meet and confer provision in ¶¶ 1(c) and 2(a) of Judge Swain's Second Amended Standing Order, we write to inform you the Financial Oversight and Management Board for Puerto Rico (the "Oversight Board"), as sole Title III representative of the Commonwealth of Puerto Rico (the "Commonwealth"), the Puerto Rico Public Buildings Authority ("PBA"), and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS," and together with the Commonwealth and PBA, the "Debtors"), pursuant to PROMESA section 315(b), intends to seek to preclude the testimony of Andres Mercado Boneta in connection with Plan¹ confirmation proceedings on the grounds generally described below.

Based on our review of the *Group Wage Creditors Preliminary List of Witnesses to Be Offered in Opposition of Confirmation of Plan of Adjustment* [ECF No. 18034] (the "Group Wage Creditors' Preliminary Witness List"), it appears Mr. Mercado Boneta's testimony should be excluded under Federal Rule of Evidence 402 because it is not relevant to any objection the Group Wage Creditors can put forward as to whether the Plan satisfies the confirmation requirements contained in PROMESA section 314 or the incorporated sections of the Bankruptcy Code. Specifically, evidence adduced from Mr. Mercado Boneta's testimony regarding allegations of "illegal wage policies" or discriminatory practices at Puerto Rico Department of Transportation and Public Works, *see* Group Wage Creditors' Preliminary Witness List at 3-4, have no bearing on whether the Commonwealth's Plan satisfies the confirmation requirements contained in PROMESA section 314 and the Bankruptcy Code.

Likewise, any testimony offered by Mr. Mercado Boneta concerning "certain out of the ordinary course transactions . . . [that] should not be approved, because [they] are discriminatory and could unduly prejudice successful reorganization efforts," *id.* at 4, is also irrelevant to Plan confirmation. To the extent this disclosure is meant to indicate Mr. Mercado Boneta will testify regarding the treatment of other creditors under the Plan or alleged unfair discrimination against the Group Wage Creditors, any such testimony should be excluded as the Group Wage Creditors' Preliminary

¹ The "Plan" refers to the *Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.* [ECF No. 17627] (as it may be amended, modified, or supplemented).



Ivonne González-Morales, Esq.
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Witness List lays no foundation qualifying Mr. Mercado Boneta to testify regarding other creditors' recoveries.

For all these reasons, we ask that you withdraw Mr. Mercado Boneta as a witness. If not, we intend to seek an exclusionary order from the Court.

In accordance with the *Order Establishing Procedures and Deadlines Concerning Objections to Confirmation and Discovery in Connection Therewith* [ECF No. 17640] (the "Confirmation Procedures Order"), the Oversight Board intends to file a motion to preclude the testimony of Mr. Mercado Boneta on September 30, 2021. Please let us know before then whether you intend to oppose such a motion, or if you would like to discuss further the issues raised in this letter.

Additionally, as Court will likely not issue a decision on a motion seeking to exclude Mr. Mercado Boneta's testimony at the confirmation hearing prior to the close of the discovery period, the Oversight Board served a notice on September 17, 2021 of Mr. Mercado Boneta's deposition. A copy of that notice is attached hereto for your reference. Please provide Mr. Mercado Boneta's available for a remote deposition from October 5 to October 11, 2021.

Thank you for your prompt attention and cooperation.

Very truly yours,

/s/ Margaret A. Dale
Margaret A. Dale

cc: Brian S. Rosen, Esq.
Julia D. Alonzo, Esq.
Laura Stafford, Esq.

ATTACHMENT 2

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

<div>In re:</div> <div>THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,</div> <div>as representative of</div> <div>THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i></div> <div>Debtors.¹</div>	<div>PROMESA Title III</div> <div>Case No. 17 BK 3283-LTS (Jointly Administered)</div>
<div>In re:</div> <div>THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO</div> <div>as representative of</div> <div>THE EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,</div> <div>Debtor.</div>	<div>PROMESA Title III</div> <div>Case No. 17 BK 3566-LTS</div>
<div>THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,</div> <div>as representative of</div> <div>PUERTO RICO PUBLIC BUILDINGS AUTHORITY,</div> <div>Debtor.</div>	<div>PROMESA Title III</div> <div>Case No. 19 BK 5523-LTS</div>

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); (v) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19 BK 5523-LTS) (Last Four Digits of Federal Tax ID: 3801). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

NOTICE OF VIDEOTAPED DEPOSITION OF ANDRES MERCADO BONETA

PLEASE TAKE NOTICE that, pursuant to Rules 26 and 30 of the Federal Rules of Civil Procedure, made applicable to this proceeding by Rules 7026 and 7030 of the Federal Rules of Bankruptcy Procedure pursuant to section 310 of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”)², the Financial Oversight and Management Board for Puerto Rico (“Oversight Board”), as sole Title III representative for the Commonwealth of Puerto Rico (“Commonwealth”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), and the Puerto Rico Public Buildings Authority (“PBA,” and together with the Commonwealth and ERS, the “Debtors”), will take the deposition upon oral examination of Andres Mercado Boneta concerning the subject matter set forth in the *Group Wage Creditors Preliminary List of Witnesses to be Offered in Opposition to Confirmation of the Plan of Adjustment* [ECF No. 18034], filed September 3, 2021, at such date, time, or location as the parties may agree or as may be ordered by the Court. Testimony will be recorded by video recording, audio recording, instant visual display or testimony and by stenographic means before an officer duly authorized by law to take testimony and administer oaths, and will continue from day to day except Sundays and holidays until completed.

² PROMESA has been codified at 48 U.S.C. § 2101-2241.

Dated: September 17, 2021

PROSKAUER ROSE, LLP

/s/ Margaret A. Dale

Martin J. Bienenstock (*pro hac vice*)

Brian S. Rosen (*pro hac vice*)

Margaret A. Dale (*pro hac vice*)

Julia D. Alonzo (*pro hac vice*)

Laura Stafford (*pro hac vice*)

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/s/ Hermann D. Bauer

Hermann D. Bauer

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representative for the Debtors*

CERTIFICATE OF SERVICE

I hereby certify that, on this date, I caused copies of the foregoing document to be served
by email on the following individuals.

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Telephone: 787-410-0119
Email- ivonnegm@prw.net

Date: September 17, 2021

/s/ Julia D. Alonzo

Julia D. Alonzo